

BUDGET INSTRUCTIONS

Budget forms submitted must present a balanced budget as required by *Utah Code*. In all budgetary funds (general fund, special revenue funds, debt service funds and capital projects funds) **budgeted expenditures must equal budgeted revenues**. If prior year surplus amounts are to be appropriated in a budget (see restrictions for general fund per section 17-36-16), the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.

Any special revenues which coincide with general fund operations should be budgeted within the general fund budget. Examples of such revenues are: Class “B” road, and appropriate federal grants, etc. A separate budget may be prepared for these types of funds with the expenditures reported in total in the general fund or other funds. The form for special revenue funds should be used if this is the case and should be clearly marked “Memorandum Only”.

Included as part of the budget package are forms required for determining the costs of assessing and collecting property taxes. Although counties are not required to complete these budget forms and submit them to the State Auditor’s office, it is suggested that these forms be used during the budgetary process to ensure that revenues from the assessing and collecting levies are being used appropriately. It is also suggested that the forms be used at the end of the year to document how the assessing and collecting funds have been used. This information is audited by the county’s independent auditor.

NOTE: See section II.C.02 of the Uniform Accounting Manual for Counties for a summary of fiscal laws relating to the preparation, adoption, and modification of budgets.

COUNTY

CALENDAR YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Title 17, Chapter 36, Section 15, *Utah Code*, which states:

“On or before the last day of each fiscal period, the governing body by resolution shall adopt the budget which, subject to further amendment, shall thereafter be in effect for the next fiscal period. A copy of the final budget, and of any subsequent amendment thereof, shall be certified by the budget officer and filed with the state auditor not later than 30 days after its adoption. A copy, similarly certified, shall be filed in the office of the budget officer for inspection by the public during business hours.”

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of _____ County for the calendar year ending _____, 20__ as approved and adopted by resolution no. _____ dated _____, 20__. An appropriate public hearing was held on _____, 20__ for all budgetary funds.

Signed:
(County Auditor)

Subscribed and sworn to this _____ day
of _____, 20__.